

**MIAMI-DADE COUNTY, FLORIDA**

**STATEMENT OF NET ASSETS**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2002**  
(in thousands)

	<b>Governmental Activities</b>	<b>Business-type Activities</b>	<b>Total</b>	<b>Component Unit - Housing Finance Authority</b>
<b>ASSETS</b>				
Cash and cash equivalents	\$ 563,989	\$ 740,556	\$ 1,304,545	\$ 16,180
Investments	773,493	1,854,175	2,627,668	4,168
Accounts receivable, net	109,515	310,645	420,160	399
Internal balances	52,750	(52,750)		
Due from primary government				7,000
Due from other governments	157,796	23,763	181,559	
Mortgages receivable, net	232,533		232,533	
Inventories	18,027	52,067	70,094	
Other assets	4,806	101,174	105,980	266
Capital assets (Note 4):				
Land	505,163	537,339	1,042,502	
Buildings and building improvements, net of depreciation	994,288	2,783,261	3,777,549	
Machinery and equipment, net of depreciation	126,618	766,950	893,568	13
Infrastructure, net of depreciation	927,451	2,903,132	3,830,583	
Construction in progress	284,408	1,313,855	1,598,263	
Total capital assets	<u>2,837,928</u>	<u>8,304,537</u>	<u>11,142,465</u>	<u>13</u>
Deferred charges	2,300	58,753	61,053	
Total assets	<u>4,753,137</u>	<u>11,392,920</u>	<u>16,146,057</u>	<u>28,026</u>
<b>LIABILITIES</b>				
Accounts payable and accrued liabilities	142,464	345,843	488,307	155
Accrued interest payable	21,444	59,208	80,652	
Due to other governments	5,367	202	5,569	
Due to component unit	7,000		7,000	
Deferred revenues	152,413	44,750	197,163	5,978
Assets held in trust	205,986		205,986	
Long-term liabilities (Note 8):				
Due within one year	243,173	288,577	531,750	59
Due in more than one year	1,685,420	5,479,856	7,165,276	110
Total liabilities	<u>2,463,267</u>	<u>6,218,436</u>	<u>8,681,703</u>	<u>6,302</u>
<b>NET ASSETS</b>				
Invested in capital assets, net of related debt	1,830,271	4,247,501	6,077,772	13
Restricted for:				
Capital projects	112,273	195,379	307,652	
Bond covenants		21,433	21,433	
Debt service	64,853	315,461	380,314	
Other purposes (expendable)	489,780	75,786	565,566	1,635
Other purposes (nonexpendable)	3,260		3,260	
Unrestricted	(210,567)	318,924	108,357	20,076
Total net assets	<u>\$ 2,289,870</u>	<u>\$ 5,174,484</u>	<u>\$ 7,464,354</u>	<u>\$ 21,724</u>

The notes to the financial statement are an integral part of this statement.